Are You Subject To An Employer Fine For Providing Health Coverage? **ACA (Affordable Care Act)** Do you have Penalties do not apply to over 50 full-time your group employees? is 30 hours or more a FINE \$ week. Do you offer Did 1 EE recieve a tax credit \$2000 Full time employee through public marketplace not counting the first 30. coverage? when buying insurance? Group is not YES subject to a penalty. FINE \$ Did the employee go through Do employees pay more \$3000 per employee than 9.5% of their annual the Public Marketplace and receiving a tax subsidy household income for receive a tax subsidy to OR purchase insurance? \$2,000 per full-time employee only portion of premium? employer not counting the first 30. Whichever is less. Group is not subject to a penalty.

This is for informational purposes only. Clients should consult their lawyer and accountant for final guidance.